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PARI-MUTUEL RACING

1987

A Statistical Summary Prepared by

ASSOCIATION OF RACING COMMISSIONERS INTERNATIONAL, INC.

Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada
Puerto Rico
Jamaica

Section Three:

Greyhound Racing in the U.S.

Section Four:

Jai-Alai in the U.S.

Compiled from data provided the Association of Racing Commissioners International, Inc. by its membership and the Canadian Ministry of Agriculture.

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Association of Racing Commissioners International, Inc.
Kentucky Horse Park
4067 Iron Works Pike
Lexington, KY 40511

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO GOVERNMENT BY YEARS (1934-1987)

1987 608,351,461	1973 533,500,015	1959 243,388,655	1946 94,035,859
1986 587,357,677	1972 505,904,550	1958 222,049,651	1945 65,265,405
1985 625,159,697	1971 508,338,417	1957 216,747,621	1944 55,971,233
1984 650,262,852	1970 486,403,097	1956 207,456,272	1943 38,194,727
1983 641,387,176	1969 461,498,886	1955 186,989,588	1942 22,005,278
1982 652,888,463	1968 426,856,448	1954 178,015,828	1941 21,128,173
1981 680,199,584	1967 394,381,913	1953 167,426,465	1940 16,145,182
1980 712,727,523	1966 388,452,125	1952 142,489,696	1939 10,369,807
1979 680,919,798	1965 369,892,036	1951 117,250,564	1938 9,576,335
1978 673,063,831	1964 350,095,928	1950 98,366,167	1937 8,434,792
1977 700,239,986	1963 316,570,791	1949 95,327,053	1936 8,611,538
1976 714,629,120	1962 287,930,030	1948 95,803,364	1935 8,386,255
1975 675,466,247	1961 264,853,077	1947 97,926,984	1934 6,024,193
1974 567,132,384	1960 258,039,385		

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					TOTAL RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	230	✓		✓	230	2,561	✓		✓	2,561
Arkansas	62	62				606	606			
Birmingham, Al.	177	177				1,688	1,688			
California	975	465	188	190	132	9,784	4,230	2,038	1,915	1,601
Colorado	60	60				560	560			
Delaware	459	100	359			5,987	961	5,026		
Florida	555	386	123	46		5,842	3,860	1,476	506	
Idaho	113	✓		✓	113	1,220	✓		✓	1,220
Illinois	1,084	465	619			10,659	4,357	6,302		
Iowa	26		26			283		283		
Kentucky	618	292	257	69		6,139	2,810	2,570	759	
Louisiana	736	643		93		6,956	5,974		982	
Maine	338		338			4,056		4,056		
Maryland	631	288	343			6,598	2,863	3,735		
Massachusetts	259	259				2,648	2,648			
Michigan	867	175	645		47	9,268	1,750	7,095		423
Minnesota	125	✓		✓	125	1,239	✓		✓	1,239
Missouri	31		31			331		331		
Montana	121	✓		✓	121	1,274	✓		✓	1,274
Nebraska	266	227		39		2,570	2,205		365	
New Hampshire	251	242	9			2,554	2,447	107		
New Jersey	837	324	513			8,046	2,916	5,130		
New Mexico	428	✓		✓	428	5,054	✓		✓	5,054
New York	1,712	475	1,237			17,695	4,366	13,329		
Ohio	1,087	453	634			10,870	4,530	6,340		
Oklahoma	179	✓		✓	179	2,352	✓		✓	2,352
Oregon	143	✓		✓	143	1,555	✓		✓	1,555
Pennsylvania	842	492	350			9,300	4,750	4,550		
South Dakota	16	✓		✓	16	174	✓		✓	174
Vermont	10		10			102		102		
Washington	410	✓		✓	410	3,533	✓		✓	3,533
West Virginia	477	477				4,974	4,974			
Wyoming	83	✓		✓	83	938	✓		✓	938
Totals	14,208	6,062	5,682	437	2,027	147,416	58,495	62,470	4,527	21,924

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

State	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	825,645	✓		✓	825,645	3,590	✓		✓	3,590
Arkansas	1,288,042	1,288,042				20,775	20,775			
Birmingham , Al.	902,969	902,969				5,102	5,102			
California	11,766,340	9,006,240	642,360	868,107	1,249,633	12,068	19,368	3,417	4,569	9,467
Colorado	56,691	56,691				945	945			
Delaware	979,669	388,254	591,415			2,134	3,883	1,647		
Florida	2,968,020	2,374,923	505,697	87,400		5,348	6,153	4,111	1,900	
Idaho	226,985	✓		✓	226,985	2,009	✓		✓	2,009
Illinois	6,656,993	3,705,651	2,951,342			6,141	7,969	4,768		
Iowa	32,565		32,565			1,253		1,253		
Kentucky	3,066,106	2,354,549	608,569	102,988		4,961	8,064	2,368	1,493	
Louisiana	3,395,883	3,222,931		172,952		4,614	5,012		1,860	
Maine	N/A		N/A			—		—		
Maryland	3,939,250	2,551,646	1,387,604			6,243	8,860	4,045		
Massachusetts	1,246,004	1,246,004				4,811	4,811			
Michigan	2,664,362	787,426	1,848,044		28,892	3,073	4,500	2,865		615
Minnesota	1,107,473	✓		✓	1,107,473	8,860	✓		✓	8,860
Missouri	61,741		61,741			1,992		1,992		
Montana	N/A				N/A	—				—
Nebraska	1,350,267	1,312,043		38,224		5,076	5,780		980	
New Hampshire	1,105,390	964,033	41,357			4,404	3,984	4,595		
New Jersey	6,237,707	2,785,845	3,451,862			7,452	8,598	6,729		
New Mexico	1,243,477	✓		✓	1,243,477	2,905	✓		✓	2,905
New York	9,045,063	5,829,643	3,215,420			5,283	12,273	2,599		
Ohio	3,715,486	1,941,704	1,773,782			3,418	4,286	2,798		
Oklahoma	476,355	✓		✓	476,355	2,661	✓		✓	2,661
Oregon	N/A				N/A	—				—
Pennsylvania	2,715,227	1,928,567	786,660			3,225	3,920	2,248		
South Dakota	19,000	✓		✓	19,000	1,188	✓		✓	1,188
Vermont	N/A		N/A							
Washington	1,613,589	✓		✓	1,613,589	3,936	✓		✓	3,936
West Virginia	1,240,206	1,240,206				2,600	2,600			
Wyoming	158,522	✓		✓	158,522	1,910	✓		✓	1,910
Totals	70,105,027	43,887,367	17,898,418	1,269,671	6,949,571	4,934	7,240	3,150	2,905	3,429

PARI-MUTUEL AND DAILY AVERAGE HANDLE

State	PARI-MUTUEL HANDLE ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE HANDLE ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	89,932,832	✓		✓	89,932,832	391,012	✓		✓	391,012
Arkansas	157,864,460	157,864,460				2,546,201	2,546,201			
Birmingham, Al.	63,599,648	63,599,648				359,320	359,320			
California	2,079,600,448	1,644,933,655	86,929,856	133,374,319	214,362,618	2,132,924	3,537,492	462,393	701,970	1,623,959
California OTB	291,625,987	221,727,573		11,635,675	58,262,739	1,030,481	783,490		147,287	896,350
Colorado	2,487,129	2,487,129				41,452	41,452			
*Connecticut-OTB	193,248,741	130,255,386	52,994,485		9,998,870	311,692	418,828	171,503		22,986
Delaware	98,923,574	46,058,046	52,865,528			215,520	460,580	147,258		
Florida	555,990,415	477,165,239	69,263,355	9,561,821		1,001,785	1,236,179	563,117	207,866	
Idaho	9,883,728	✓		✓	9,883,728	87,467	✓		✓	87,467
Illinois	952,932,915	550,997,020	401,935,895			879,089	1,184,940	649,331		
Illinois OTB	11,839,425	6,491,923	5,347,502			89,018	48,811	64,428		
Iowa	1,986,459		1,986,459			76,402		76,402		
Kentucky	358,650,989	301,124,308	51,082,496	6,444,185		580,341	1,031,248	198,765	93,394	
Louisiana	484,761,879	462,693,279		22,068,600		658,644	719,585		237,297	
Maine	45,192,735		45,192,735			133,706		133,706		
Maryland	508,572,380	358,204,440	150,367,940			805,978	1,243,765	438,390		
Massachusetts	209,590,935	209,590,935				809,231	809,231			
Michigan	441,745,977	146,338,503	293,841,418		1,566,056	509,511	836,220	455,568		33,320
Minnesota	124,310,024	✓		✓	124,310,024	994,480	✓		✓	994,480
Missouri	3,141,341		3,141,341			101,334		101,334		
Montana	10,506,714	✓		✓	10,506,714	86,832	✓		✓	86,832
Nebraska	138,727,992	137,641,859		1,086,133		521,534	606,352		27,850	
New Hampshire	130,605,263	129,575,446	1,029,817			520,340	535,436	114,424		
New Jersey	1,211,557,086	568,489,530	643,067,556			1,447,500	1,754,597	1,253,543		
New Mexico	139,161,799	✓		✓	139,161,799	325,144	✓		✓	325,144
New York	1,580,991,755	1,084,444,970	496,546,785			1,115,166	2,283,042	401,412		
New York-OTB	1,909,164,599	1,476,278,547	432,886,052			5,273,935	4,078,118	1,195,818		
Ohio	451,498,198	258,989,328	192,508,870			415,362	571,720	303,642		
Oklahoma	56,877,229	✓		✓	56,877,229	317,750	✓		✓	317,750
Oregon	41,215,426	✓		✓	41,215,426	288,220	✓		✓	288,220
Pennsylvania	409,302,290	317,538,320	91,763,970			486,107	645,403	262,183		
South Dakota	734,219	✓		✓	734,219	45,889	✓		✓	45,889
Vermont	943,483		943,483			94,348		94,348		
Washington	192,377,147	✓		✓	192,377,147	469,213	✓		✓	469,213
West Virginia	153,971,320	153,971,320				322,791	322,791			
Wyoming	8,723,639	✓		✓	8,723,639	105,104	✓		✓	105,104
Totals	13,122,240,180	8,906,460,864	3,073,695,543	184,170,733	957,913,040	923,581	1,469,228	540,953	421,443	472,577

*Includes greyhound Handle of 9,998,870.

NOTE: Includes simulcasting/telephone betting in : Arizona, Connecticut, Birmingham, Delaware T, Florida, Idaho, Illinois, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Oregon, Pennsylvania, Washington, West Virginia.

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
*Arizona	1,752,371	✓		✓	1,752,371	−43%	✓		✓	−43%
Arkansas	11,200,774	11,200,774				−3%	−3%			
Birmingham, Al.	1,695,046	1,695,046				—	—			
California	138,203,389	122,467,909	28,264,411	5,178,602	7,730,467	−10%	−9%	−11%	−8%	−13%
California OTB	18,298,617	15,178,801		450,940	2,668,876	—	—	—	—	—
Colorado	158,359	158,359				+180%	+180%			
**Connecticut-OTB	12,322,695	✓	✓		12,322,695	-2%	✓	✓		−2%
Delaware	340,932	82,435	258,497			+7%	−3%	+10%		
*Florida	14,628,431	13,054,727	1,468,672	105,032		+9%	+8%	+18%	+73%	
Idaho	297,557	✓		✓	297,557	−18%	✓		✓	−18%
Illinois	52,352,047	29,520,167	22,831,880			+1%	+3%	−1%		
Illinois OTB	666,918	369,924	296,994			—	—	—		
Iowa	47,249		47,249			−37%		−37%		
Kentucky	13,035,822	10,109,221	2,530,003	396,598		−73%	−11%	+47%	—	
*Louisiana	19,061,383	18,649,801		411,582		−6%	−6%		−20%	
Maine	754,891		754,891			+31%		+31%		
Maryland	43,039,993	2,842,008	1,461,985			−8%	−15%	+9%		
Massachusetts	7,615,219	7,615,219				−5%	−5%			
Michigan	22,206,417	7,403,464	14,709,662		93,291	+1%	+6%	−1%		+12%
Minnesota	8,283,901	✓		✓	8,283,901	+.44%	✓		✓	+.44%
Missouri	105,185		105,185			+33%		+33%		
Montana	157,117	✓		✓	157,117	+19%	✓		✓	+19%
Nebraska	2,747,962	2,728,130		19,832		−50%	−51%		−7%	
New Hampshire	1,475,027	1,444,355	30,672			+37%	+40%	−28%		
New Jersey	10,811,664	5,163,813	5,647,851			+26%	+20%	+31%		
New Mexico	3,062,509	✓		✓	3,062,509	+3%	✓		✓	+3%
New York	72,943,712	52,670,733	20,272,979			+10%	+3%	+35%		
New York-OTB	144,610,505	✓	✓		144,610,505	+9%	✓	✓		+9%
Ohio	19,260,650	10,508,058	8,752,592			+8%	+8%	+7%		
Oklahoma	2,187,329	✓		✓	2,187,329	+8%	✓		✓	+8%
Oregon	1,479,789	✓		✓	1,479,789	+3%	✓		✓	+3%
Pennsylvania	9,263,537	8,302,642	960,895			−9%	−.09%	−42%		
South Dakota	28,948	✓		✓	28,948	−25%	✓		✓	−25%
Vermont	36,677		36,677			+21%		+21%		
Washington	9,414,560	✓		✓	9,414,560	−6%	✓		✓	−6%
West Virginia	3,304,261	3,304,261				−7%	−7%			
Wyoming	236,018	✓		✓	236,018	+16%	✓		✓	+16%
Totals	608,351,461	324,469,847	82,993,095	6,562,586	194,325,933	+4%	−23%	−23%	−.70%	+288%

**Includes revenue from greyhound.
*fiscal year

NOTE: Includes simulcasting/telephone betting in : Arizona, Connecticut, Birmingham, Delaware T, Florida, Idaho, Illinois, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, Ohio, Oklahoma, Oregon, Pennsylvania, Washington, West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	92,620	✓		✓	92,620
Arkansas	31,000	31,000				65,048	65,048			
Birmingham, Al.	4,000	4,000				169,301	169,301			
California	—	—	—	—	—	1,140,345	761,005	94,535	155,430	129,375
Colorado	—	—				41,446	41,446			
Delaware	7,250	5,000	2,250			45,465		45,465		
Florida	617,200	399,700	162,400	55,100		447,353	313,346	106,962	27,045	
Idaho	2,625	✓		✓	2,625	77,205	✓		✓	77,205
Illinois	247,510	111,530	135,980			313,215	167,485	145,730		
Iowa	5,000		5,000			3,119		3,119		
Kentucky	999,270	901,045	91,175	7,050		350,956	254,050	64,534	32,372	
Louisiana	—	—		—		623,463	524,175		99,288	
Maine	880		880			24,075		24,075		
Maryland	15,625	7,075	8,550			180,117	106,933	73,184		
Massachusetts	160,684	160,684				122,020	122,020			
Michigan	4,000	1,000	2,800		200	370,680	55,275	297,290		18,115
Minnesota	22,500	✓		✓	22,500	117,100	✓		✓	171,100
Missouri	2,775		2,775			9,483		9,483		
Montana	800	✓		✓	800	48,000	✓		✓	48,000
Nebraska	43,850	42,590		1,260		121,240	109,935		11,305	
New Hampshire	118,818	118,800	18			95,328	89,920	5,408		
New Jersey	—	—	—			953,615	381,905	571,710		
New Mexico						243,343	✓		✓	243,343
New York	3,542,825	3,419,125	123,700			486,210	225,295	260,915		
Ohio	25,470	13,200	12,270			509,540	254,920	254,620		
Oklahoma	56,300	✓		✓	56,300	430,915	✓		✓	430,915
Oregon	8,175	✓		✓	8,175	48,337	✓		✓	48,337
Pennsylvania	—	—	—			591,796	505,463	86,333		
South Dakota	208	✓		✓	208	9,465	✓		✓	9,465
Vermont	40		40			3,140		3,140		
Washington	104,440	✓		✓	104,440	119,785	✓		✓	119,785
West Virginia	120,250	120,250				99,972	99,972			
Wyoming	8,500	✓		✓	8,500	80,637	✓		✓	80,637
Totals	6,149,995	5,334,999	547,838	63,410	203,748	8,034,334	4,247,494	2,046,503	325,440	1,414,897

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES (On Track) ($)					PARI-MUTUEL TAXES (Off-Track) ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	1,641,601	✓		✓	1,641,601					
Arkansas	9,774,371	9,774,371								
Birmingham, Al.	1,272,592	1,272,592								
California	126,954,412	112,279,925	2,649,847	4,850,904	7,173,736	18,298,617	15,178,801	—	450,940	2,668,876
Colorado	99,485	99,485								
Connecticut						12,322,695	✓	✓		12,322,695
Delaware	173,507	71,350	102,157							
Florida	12,620,804	11,584,714	1,036,090	—						
Idaho	201,380	✓		✓	201,380					
Illinois	45,678,384	25,676,584	20,001,800			666,918	369,924	296,994		
Iowa	19,864		19,864							
Kentucky	11,380,947	8,716,644	2,342,094	322,209						
Louisiana	17,244,498	16,992,962		251,536						
Maine	721,380		721,380							
Maryland	2,448,243	1,757,733	690,510							
Massachusetts	6,673,435	6,673,435								
Michigan	19,528,722	6,622,735	12,851,175		54,812					
Minnesota	6,372,544	✓		✓	6,372,544					
Missouri	36,615		36,615							
Montana	105,067	✓		✓	105,067					
Nebraska	2,178,759	2,178,759		—						
New Hampshire	1,039,750	1,023,187	16,563							
New Jersey	7,559,199	3,700,434	3,858,765							
New Mexico	1,721,691	✓		✓	1,721,691					
New York	62,093,153	45,360,264	16,732,889			144,610,505	✓	✓		144,610,505
Ohio	18,583,815	10,113,838	8,469,977							
Oklahoma	1,583,772	✓		✓	1,583,772					
Oregon	1,324,493	✓		✓	1,324,493					
Pennsylvania	7,389,284	6,715,459	673,825							
South Dakota	16,520	✓		✓	16,520					
Vermont	30,152		30,152							
Washington	8,997,799	✓		✓	8,997,799					
West Virginia	3,058,954	3,058,954								
Wyoming	132,546	✓		✓	132,546					
Totals	378,657,738	273,673,425	70,233,703	5,424,649	29,325,961	175,898,735	15,548,725	296,994	450,940	159,602,076

REVENUE TO GOVERNMENT (continued)

	BREAKAGE ($)					ADMISSION TAXES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	—				—
Arkansas	1,084,246	1,084,246				66,232	66,232			
Birmingham, Al.	—	—				181,962	181,962			
California	7,728,525	7,714,653	—	13,872	—	—	—	—	—	—
Colorado	—	—				—	—	—	—	—
Delaware	—	—	—			—	—	—		
Florida	—	—	—			744,116	615,742	116,712	11,662	
Idaho	—				—	—				—
Illinois	3,676,151	2,103,914	1,572,237			953,987	560,376	393,611		
Iowa	—		—			—		—		
Kentucky	—	—	—	—		261,743	220,057	32,200	9,486	
Louisiana	—	—		—		265,436	253,542		11,894	
Maine	—		—			N/A		N/A		
Maryland	—	—	—			552,978	389,748	163,230		
Massachusetts	46,272	46,272				—		—		
Michigan	1,249,845	451,701	788,814		9,330	—	—	—		—
Minnesota	608,563	✓		✓	608,563	498,187	✓		✓	498,187
Missouri	33,832		33,832			11,675		11,675		
Montana	—				—	—				—
Nebraska	—	—		—		305,839	299,757		6,082	
New Hampshire	204,960	200,758	4,202			—	—	—		
New Jersey	—	—	—			891,703	418,627	473,076		
New Mexico	965,563	✓		✓	965,563	98,862	✓		✓	98,862
New York	2,929,146	1,178,395	1,750,751			1,515,393	883,388	632,005		
Ohio	—	—	—			—	—	—		
Oklahoma	—				—	26,041	✓		✓	26,041
Oregon	—				—	—				—
Pennsylvania	477,214	477,214	—			130,614	99,505	31,109		
South Dakota	—				—	—				—
Vermont	—		—			—		—		
Washington	—				—	153,477	✓		✓	153,477
West Virginia	—	—				—	—			
Wyoming	—				—	—				—
Totals	19,004,317	13,257,153	4,149,836	13,872	1,583,456	6,658,245	3,988,936	1,853,618	39,124	776,567

REVENUE TO GOVERNMENT (continued)

	UNCASHED PARI-MUTUEL TICKETS ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	18,150	✓		✓	18,150
Arkansas	177,372	177,372				2,505	2,505			
Birmingham, Al.	—	—				67,191	67,191			
California	2,216,787	1,620,221	66,829	118,431	411,306	163,320	92,105	15,200	39,965	16,050
Colorado	10,121	10,121				7,307	7,307			
Delaware	92,470	—	92,470			22,240	6,085	16,155		
Florida	—	—	—			198,958	141,225	46,508	11,225	
Idaho	—				—	16,347	✓		✓	16,347
Illinois	1,447,202	883,778	563,424			35,598	16,500	19,098		
Iowa	19,066		19,066			200		200		
Kentucky	25,481	—	—	25,481		17,425	17,425	—	—	
Louisiana	881,501	837,887		43,614		46,485	41,235		5,250	
Maine	—		—			8,556		8,556		
Maryland	1,107,030	580,519	526,511			—	—	—		
Massachusetts	271,309	271,309				341,499	341,499			
Michigan	986,842	264,593	716,058		6,191	66,328	8,160	53,525		4,643
Minnesota	451,656	✓		✓	451,656	213,351	✓		✓	213,351
Missouri	9,135		9,135			1,670		1,670		
Montana	—				—	3,250	✓		✓	3,250
Nebraska	—	—		—		98,274	97,089		1,185	
New Hampshire	4,206	—	4,206			11,965	11,690	275		
New Jersey	1,341,636	648,422	693,214			65,511	14,425	51,086		
New Mexico	—				—	33,050	✓		✓	33,050
New York	2,156,004	1,519,582	636,422			220,981	84,684	136,297		
Ohio	—	—	—			141,825	126,100	15,725		
Oklahoma	—				—	90,301	✓		✓	90,301
Oregon	84,700	✓		✓	84,700	14,084	✓		✓	14,084
Pennsylvania	612,929	472,001	140,928			61,700	33,000	28,700		
South Dakota	—				—	2,755	✓		✓	2,755
Vermont	3,020		3,020			325		325		
Washington	—				—	39,059	✓		✓	39,059
West Virginia	—	—				25,085	25,085			
Wyoming	—				—	14,335	✓		✓	14,335
Totals	11,898,467	7,285,805	3,471,283	187,526	953,853	2,049,630	1,133,310	393,320	57,625	465,375

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

	PARI-MUTUEL HANDLE ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	3,848,669	✓		✓	1,415,810	2,432,859
Arkansas	3,632,155					3,632,155
Birmingham, Al	5,083,394	5,083,394				
Colorado	127,397,283					127,397,283
Connecticut	85,623,875	54,726,145	30,897,730			
Delaware		N/A				
Florida	1,555,711	753,277	106,134	696,300		
Idaho	N/A					
Illinois	13,971,750	13,694,773	276,977			
Kentucky	6,389,071	2,594,305	3,769,374	25,392		
Louisiana	4,227,283	4,227,283				
Michigan	3,541,344	3,541,344				
Minnesota	4,289,590	4,289,590				
Missouri	143,244		143,244			
Nebraska	1,831,447	1,831,447				
New Hampshire	7,508,332	7,508,332				
New Jersey	303,471,399	174,766,840	128,704,559			
New York	150,722,950	150,722,950				
Ohio	8,596,986	7,423,534	1,173,452			
Oklahoma	1,049,941	✓		✓	1,049,941	
Oregon	466,419	✓		✓	419,497	46,922
Pennsylvania	94,295,585	76,377,638	17,881,947			
South Dakota	1,619,934					1,619,934
Washington	2,283,933	✓		✓	2,283,933	
West Virginia	890,950	819,473				71,477
Totals	832,405,245	508,360,325	182,953,417	721,692	5,169,181	135,200,630

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES (continued)

	TOTAL REVENUE TO GOVERNMENT ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	127,416	✓		✓	27,444	99,972
Arkansas	105,232					105,232
Birmingham, Al.	101,667	101,667				
Colorado	5,095,891				5,095,891	
Connecticut	5,152,834	✓	✓		5,152,834	
Delaware		N/A				
Florida	10,393	6,891	3,502			
Idaho	N/A					
Illinois	604,631	592,922	11,709			
Kentucky	318,936	123,229	194,437	1,270		
Louisiana	155,252	155,252				
Michigan	N/A	N/A				
Minnesota	258,785	258,785				
Missouri	1,601		1,601			
Nebraska	N/A	N/A				
New Hampshire	58,875	58,875				
New Jersey	1,514,247	870,820	643,427			
New York	3,597,765	3,597,765				
Ohio	463,872	390,455	73,417			
Oklahoma	42,127	✓		✓	42,127	
Oregon	11,498	✓		✓	8,390	3,108
Pennsylvania	N/A	N/A	N/A			
South Dakota	24,299					24,299
Washington	104,695	✓		✓	104,695	
West Virginia	24,756	19,324				5,432
Totals	17,774,772	6,175,985	928,093	1,270	5,335,490	5,333,934

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	7,309,132	✓		✓	7,309,132
Arkansas	8,100,250	8,100,250			
Birmingham, Al.	9,870,600	9,870,600			
California	149,211,000	111,509,500	7,176,500	15,305,000	15,220,000
Colorado	136,792	136,792			
Delaware	4,529,036	4,529,036	N/A		
Florida	46,024,992	38,901,297	6,470,800	652,895	
Idaho	N/A				N/A
Illinois	77,665,403	41,278,171	36,387,232		
Iowa	148,825		148,825		
Kentucky	32,111,161	27,152,337	4,361,174	597,650	
Louisiana	49,379,490	46,362,939		3,016,551	
Maine	4,502,995		4,502,995		
Maryland	49,010,549	34,382,150	14,628,399		
Massachusetts	17,397,300	17,397,300			
Michigan	32,662,745	10,267,498	22,140,973		254,274
Minnesota	9,025,059	✓		✓	9,025,059
Missouri	311,011	311,011			
Montana	311,000	✓		✓	311,000
Nebraska	10,898,315	10,706,884	191,431		
New Hampshire	11,486,171	11,367,933	118,238		
New Jersey	81,940,478	39,340,285	42,600,193		
New Mexico	11,912,022	✓		✓	11,912,022
New York	170,766,905	101,026,070	69,740,835		
Ohio	50,433,481	26,354,337	24,079,144		
Oklahoma	9,602,576	✓		✓	9,602,576
Oregon	2,716,105	✓		✓	2,716,105
Pennsylvania	36,136,490	27,343,550	8,792,940		
South Dakota	167,345	✓		✓	167,345
Vermont	48,050		48,050		
Washington	14,150,741	✓		✓	14,150,741
West Virginia	13,431,985	13,431,985			
Wyoming	1,794,761	✓		✓	1,794,761
Totals	913,192,765	579,458,914	241,698,740	19,572,096	72,463,015

BRIEF SUMMARY OF ON-TRACK TAX METHODS BY STATES

Arizona:
Total take-out 18%. Permitted take-out 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first $1,000,000 and 5% thereafter on daily average for tracks whose daily average exceeds $200,000. State receives 2% of first $200,000 and 5% thereafter on daily average for tracks whose daily average does not exceed $200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10¢; 50% to track, 25% to general purse structure and 25% to purses for Arizona Bred. County Fairs: Exempt from any tax.

Arkansas
Take-out: Association 10% on single wagers and 14% on exotic wagers. State 6% until March 27, 1987 at which time it increased to 6.55%; Ark. Thoroughbred Breeders Purse & Awards Fund .45%; Daily license fee $500.00; 10¢ on all paid admissions. Breakage 10¢; 40% to Association; 48.25% to City; 11.75% to County.

Birmingham, AL
The total take out is 17% on win-place-show, 21% on any bet selecting two horses and 23% on any bet selecting three horses or more. Two percent goes to the Birmingham Racing Commission, one-fourth of one percent goes to the Breeding and Development Fund, administered by the Racing Commission; all the rest goes to the track. The track receives all breakage and uncashed tickets.

California
Regular take-out on conventional wagering (win, place, and show) is 15.00% for Thoroughbred and Quarterhorse meetings; 16.00% for Harness, Mixed, and Fair meetings. Additional take-out on Exotic wagering (Exacta, Daily Double, and Pick-Six) is 4.75% for Thoroughbred, Quarterhorse, and Fair meetings; 6.75% for Mixed meetings, and 7.75% for harness meetings. THOROUGHBRED MEETINGS with total handle of $250 million or over: 5.70% to State, 4.93% to track, 4.03% to purses and .34% to Breeders and Stallion Awards. Meetings handling less than $250 million, a sliding scale commencing with 4.80% to State and remaining balance shared 55% to tracks and 45% to purses, and .34% to Breeders and Stallion Awards. QUARTER HORSE MEETINGS: sliding scale starts at 2.50% to 3.80% to State and the remaining balance distributed 55% to tracks and 45% to purses. (Special Exemption), 1.50% to 3.80% to State and remaining balance distributed 55% to tracks and 45% to purses. HARNESS MEETINGS: sliding scale of 1.50% to 3.04% to State, remaining balance distributed 59.50% to tracks and 40.50% to purses. (Special Exemption) Sliding scale of 1% and up, to State, remaining balance distributed equally between tracks and purses. FAIR MEETINGS over $650,000 handle, 4.65% to State, 5.45% to tracks and 5.90% to purses. (Special Exemption) Daily handle under $650,000 sliding scale 2% and up to State, remaining balance distributed 48% to tracks and 52% to purses. (Special Exemption-Location) Daily handle $1,500,000 or less 3% to State, $1,500,00 and over, $30,000 plus 7.52% of handle over $1,500,000, remaining balance distributed 48% to tracks and 52% to purses. All breakage at Harness race meetings to Sires Stakes Program. Breakage at all other race meetings handling more than $250 million is distributed 50% to State, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $50 million, 100% to State over $50 million. Race meetings under $250 million is distributed 50% exempt breakage, 27.50% to track, 22.50% to purses on the first $24 million, 100% to purses from $24 million to $125 million, 100% to State over $125 million. At Fairs, distributed equally between tracks and purses.

Colorado

Horse Tracks	License Fee (GF/CF)	*Breeders Awards & Supplemental Purse Fund	Retention by Track	Net to Track
Major-Commercial	3½% General Fund	½% Win, Place, Show 3½% Exotics	18½% Win,Place,Show 21½% Exotics	14½
Major-Non-Profit	Greater of 1% or Cash Fee Cash Fund	½% Win,Place,Show 3½% Exotics If excess from 1% Lic. Fee, excess to Breeders	18½% Win,Place,Show 21½% Exotics	17%
Fair Circuit	4% General Fund	5½% Win,Place,Show 6% Exotics	22½% Win,Place,Show 23% Exotics	13%

All uncashed tickets to fund after 1 year of end of meet. All tracks must use 1% to create supplementary purse fund.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 7% on exotic wagers. Breakage 10 cents, all to the Association. Uncashed pari-mutuel tickets retained by Association. Tax to state ¾ of 1%. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of $300,000 each performance, except for the second period of winter thoroughbred where the exemption is $175,000 per performance. Summer at Calder: Same as above except maximum optional take-out on exotics is 23%. Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over $500,000. Purses receive minimum 7.5% of handle. Harness: Take-out 17.6 on straight bets, 19% on exotics, with options to 18.1% on straight bets, 24% on exotics, the difference to be assigned to capital improvements, purses and owner awards. State receives 3.3% of handle in excess of $300,000 each performance plus .5% of exotics if withheld. Purses receive minimum of 7.5% of handle. Thoroughbred and Harness: Daily license of $100 per race unless the handle is less than $100,000, in which case it is $50 per race. Breakage to 10¢ to Breeder Associations. Admission tax 15% of entrance admission or 10¢, whichever is greater. Uncashed tickets paid to Florida Breeder Associations for Breeders and Stallion awards.

Idaho
Total take-out 20%. Racing Commission receives 1¼%; ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receive ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

BRIEF SUMMARY OF ON-TRACK TAX METHODS BY STATES (continued)

Illinois
Maximum Take Out: 17% from all wagers, plus an additional 3.5% from two horse multiple wagers plus an additional 8% from multiple wagers involving a single betting interest of three or more horses. Effective 7-1-87: Surcharge on winnings: 1% on all winnings may be imposed at a race meeting on track. 2.5% on all winnings shall be imposed on intertrack wagering at a location other than a racetrack, plus an additional 2.5% on all winnings generated by races run at a racetrack constructed after 7-1-87. Racetracks in counties over 1 million in popula tion pay to the State a privilege tax on a sliding scale of daily pari-mutuel handle; 1.75% up to and including the first $200,000; 7.75% over $3,000,000 plus an additional 2.5% from Daily Double, Quinella, Perfecta Pools and 7% from Trifecta Pools or other pools where a single betting involves 3 or more horses. Racetracks in counties under 1 million in population pay to the State a privilege tax of 1% of the daily pari-mutuel handle up to and including the first $400,000; above $400,000, 4.25% to 7.75% over $3,000,000, plus an additional 1.5% from Daily Double, Quinella, Perfecta Pools and 5% from Trifecta Pools or other pools where a single betting interest involves 3 or more horses. Licensees for intertrack wagering pay to the State a privilege tax of 1% of the daily handle up to and including the first $400,000; above $400,000, 2% of the additional monies wagered plus an additional 1.5% of Daily Double, Quinella, Perfecta Polls and 5% of Trifecta pools or other pools where a single betting interest involves 3 or more horses. An intertrack location other than at a racetrack pay 1% of handle to the municipality and 1% of handle to the county wherein it is situated. Breakage 10¢, minus pool 5¢, 100% to State with 50% to Race Track Improvement Fund. Breakage from charity meets prior to July 1, 50% to State.

Iowa
Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10 cents, all to breeders program. Admission tax 50 cents to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee. 5% of the total 6% tax will be returned to horse tracks only as a tax credit and used to pay debt service on construction costs (credit being taken from City & County tax first).

Kansas
Total take-out 18% on W/P/S, 22% on multiple and exotic wagers if authorized by the Racing Commission. State receives 3/18's of total daily handle. Tax can be no less than 3% nor more than 6% of total money wagered. Breakage to Association, 50% to supplement open stakes races, 50% to supplement Kansas-Bred stakes races. Admission tax 10% of established admission price.

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Quinella, Exacta, Pick-Six; Take-out to tracks under $900,000, 17½% on straight betting and 19% on Daily Double, Exacta, Quinella, Pick-Six, ½ of 1% to Backside Improvement Fund. State receives 4¾%. From state share Kentucky Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $700,000; $1,500 for $700,000 to $800,000; $2,000 for $800,000 to $900,000; and $2,500 at tracks where sum exceeds $900,000. Race tracks with average daily handle under $900,000 receives a tax rebate of 3%. Race tracks with average daily handle under $900,000 get an additional 1% tax credit if they overlap another thoroughbred track in Kentucky. Tracks over $900,000 get an additional 1% tax credit all of which goes to purses. Equine Drug Research receive .1 percent of pari-mutuel handle deducted from State's share. University of Louisville School gets .2 percent of handle deducted from state's share. Breakage 10 cents, all to association. Unclaimed parimutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 5% of which 2% tax credit to owners for capital improvement and publicity; ¾% purses in addition to Horsemen contract; 1¼% Standardbred Development Fund; 1/10 of 1% drug research; 2/10 of 1% Equine School University of Louisville; 7/10 of 1% General Fund. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 18%, 25% on exotics. State receives 5% of which 2% tax credit; ¾% purses; ¼% Sires Stakes; 1/10 of 1% drug research; 2/10 of 1% Equine School; 1% General Fund.

Louisiana
Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to $201,000—3% exceeding $60,000; $201,000 to $401,000—$4,230 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$12,230 plus 5% exceeding $401,000. When two or more conflicting race meetings occur, state receives: on total daily pool up to $201,000—3% exceeding $100,000; $201,000 to $401,000—$3,030 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$11,030 plus 5% exceeding $401,000. Take-out on Special Louisiana Bred Maiden races: 8% of total commissions to Louisiana Thoroughbred Breeders Association; remaining net commissions distributed as follows: 50% to association, 40% to purses, 10% to state. Minimum daily license fee $1,000 thoroughbred, $500 quarterhorse. Admission 10 cents. Breakage 10 cents: 50% to association, 50% to Louisiana Breeders Fund to supplement purses.

Maine
Total take-out on straight betting 16%; 50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stakes Fund, 2½ % Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: At mile tracks, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5% all categories. Purses, 7.7% on regular pools, 8.7% to 11.7% on multiple pools. Breeders fund receives 1.1% across the board. The take-out varies at Timonium and Fair Hill. HARNESS: At Freestate and Rosecroft, total take-out 17% on straight bets, 19% on two-horse multiples, 25% on three-horse multiples. State receives .5%. If daily average is under $125,000, track receives 15.75% to 16.75%; over $125,000, track receives 14.75% to 15.75%. Purses receive .5% in two-horse multiples, 3.25% in three-horse multiples, nothing, in regular pools. At Ocean Downs, if annual daily average is under $150,000, state receives nothing, if over $150,000 state receives .5%. If annual daily average over $150,000, track receives 14.75% to 15.75%. Purses 1.75% if average under $150,000, 2.25% over $150,000. Standardbred fund .5% to 1.5%.

Massachusetts
Total take-out 19%. State receives 3%, horsemen 8½%, association 7%, capital improvement breaks + ¼ of 1%, promotion of ¼% of 1%. Upon achieving prior years handle state 3%, horsemen 7%, association 9%, capital improvement - breaks only. FAIRS: Total take-out 19%, state 7% association 12%. HARNESS: Total take-out 19%, State 3%, horsemen 8%, association 8%, capital improvement - breaks. Exotic wagering 23%, state 3%, horsemen 10%, association 8%, capital improvement - breaks + 1%, promotion 1%. Upon achieving prior yeas handle total take-out 23%, state 3%, horsemen 10%, association 10%, capital improvement - breaks only.

BRIEF SUMMARY OF ON-TRACK TAX METHODS BY STATES (continued)

Michigan
Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (selection to win in 3 or more races). Breakage 10¢, except in minus pools where breakage is 5¢, ½ to State, ½ to Association. State receives 4½% on all wagers except at tracks in counties with a population less than 200,000 where State receives 3 ½% and "special sweepstakes" where State receives 6% at all tracks.

Minnesota
Total take-out 17% W/P/S; 23% on Daily Double, Exacta, Pick-Six. On handle less than $48,000,000, state receives 1¾%; over $48,000,000, 6%. Association receives 77.39% of total take-out from which it pays purses; breeders fund, sliding scale of ½% to 1%. Breakage 10 cents, 50% to commission, 50% to association; 40 cents admission tax. State receives unclaimed winning tickets.

Missouri
R = Regular Mutuel Pool
M2 = Multiple Mutuel Pool involving 2 horses
M3+ = Multiple Mutuel Pool involving 3 horses

Amount of Total Pari-Mutuel Pool for Race Meeting and Distribution of Take-Out in Percentages

Purpose	0-$100 million			$101-$150 million			$151 million +		
	R	M2	M3+	R	M2	M3+	R	M2	M3+
State Tax	1	1.25	1.5	2	2	2	4	4	4
Purse	8	8.75	11	7.5	8.50	10.5	6.5	7.25	9.5
Breeding Awards	.5	.75	1	.5	.75	1	.5	.75	1
Track	8.5	9.25	11.5	8.0	8.75	11.5	7.0	8	10.5
TOTAL TAKEOUT	18%	20%	25%	18%	20%	25%	18%	20%	25%

Montana
Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska
Total take-out: Tracks racing more than 4 days a week; 15% on W/P/S, 16% to 20% at track option on multiple wagers. Tracks racing 4 days or less per week; 15% to 18% at track option on W/P/S; 15% to 20% at track option on multiple wagers. State receives 5% over $100 million with first $10 million exempt; between $10 million and $100 million handle, state receives 2% except that this amount may be retained by track as a credit against tax for purposes of capital improvements and maintenance. Breeders Incentive Fund: 1% of handle on multiple wagers mandatory at tracks racing more than 4 days per week; at track option 4 days or less per week. Track Distribution Fund: 1% of exotic handle at tracks with handle in excess of $50 million the prior calendar year; ½% with handle less than $50 million prior calendar year. Fund distributed to tracks with a handle less then 12 million prior calendar year, 85% to thoroughbred tracks, 15% to quarter horse tracks. Breakage 10¢, all to Association. Admission tax 30¢ per person.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing.

New Hampshire
THOROUGHBRED: Total take-out 19% - Win-Place-Show. State receives 1%; association 18%. Total take-out 26% Multiple Wagering. State receives 2%; association 24%. Horsemen's purse - 8¼% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. (For calendar year 1986-87-88 association to contribute ¾ of 1% of all pari-mutuel sales; and the state contributing the residue of the unclaimed ticket account after one year and one-half of the state's tax and breakage - all to be added to the purse account.) HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day, state receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle .30% to 1.30%; private tracks averaging more than $1,000,000 in total pari-mutuel handle .50%. Sports Complex .50%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.85% to 13.33%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 9.07% to 13.31%; at Sports Complex and Monmouth Park 12.11% to 16.61%, at Garden State Park 11.61%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks averaging less than $1,000,000 in total handle used to supplement average daily purses; at Sports Complex, Monmouth Park and Garden State Park reverts to track. HARNESS: Total take-out same as thoroughbred. State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%, at Sports Complex and Garden State Park 10.50% to 16.50%, remainder to purses and sire programs. Breakage 10 cents, at private tracks 50% to purses and 50% to track, at Sports Complex and Garden State Park reverts to track.

BRIEF SUMMARY OF ON-TRACK TAX METHODS BY STATES (continued)

New Mexico
Total take-out 18¾%. State receives 2½% over $25,000 to $350,000; 3½% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ⅛%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular and multiple betting at NYRA tracks (Aqueduct, Belmont and Saratoga) 17%, exotic 25%, super exotic - NYRA can and has elected 25% instead of 36%. State receives on regular betting 5%, multiple 4%, all exotics 7.5%. At Finger Lakes total take-out 18% on regular betting, 20% on multiple, 25% on exotic, 36% on super exotic. 1% on regular and multiple betting to be distributed to Capital Construction Fund. State receives on regular and multiple 1%, exotic 6.25%, super exotic 7.75%. Breeders' Fund receives percentage of handle. Breakage: NYRA - regular, multiple and exotic association 80%, state 20%, super exotic association 50%. Finger Lakes: association 45%, state 55%. HARNESS: Total take-out at Roosevelt and Yonkers 17% on regular betting, 19% on multiple, 25% on exotic, 36% on super exotic. From 1-1/3-30 state received on regular 2%, multiple 1.75%, exotic 5.25%, super exotic 7%. From 4-1 state receives on regular 1.60%, multiple 1.35%, exotic 4.85%, super exotic 7%. Upstate Harness Tracks: Total take-out on regular betting 18%, multiple 20%, exotic 25%, super exotic 36%. From 1-1/3-30 state received on regular 1%, multiple 1.50%, exotic 6%, super exotic 7%. From 4-1 state receives on regular .6%, multiple 1.1%, exotic 5.6%, super exotic 7%. Breeders' Fund receives percentage of handle. Breakage; All tracks—association 50%, state 50%. State receives a license fee of $100 per day. QUARTER HORSE: Total take-out on regular betting, 17%, multiple 19%, exotic 25%, super exotic 36%. State receives on regular betting .75%, all others .875%. Breakage; association 73.75%, state 16.25%, Breeders' Fund 10%.

North Dakota
Total take-out 18.25%. Race meets where daily average handle does not exceed $50,000, State receives 3%, track 15.25%. Race meets exceeding $50,000, State receives 4%, track 14.25%. Track operators must be eligible charity-types of organizations and the track share must go for expenses and charitable types of use only.

Ohio
Total take-out 18% on straight win, place, show wagers; 21½% on all other wagers. THOROUGHBRED: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000. 4% of all over $400,000 of which ½% goes to the Ohio Fairs Fund and 1⅛% to Ohio Thoroughbred Race Fund: Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% breakage to permit holder, 25% to Thoroughbred Horsemen's Health and Retirement Fund. HARNESS: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000. 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund and ⅝% for Ohio Standardbred Development Fund of which ½% goes to Ohio Fairs Fund, ⅛% goes to Ohio Standardbred Development fund and .93% goes to Ohio Thoroughbred Race Rund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage; 35% of breakage to permit holder, 25% to Harness Horsemen's Health and Retirement Fund. QUARTER HORSE: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund, ⅝% to Ohio Quarter Horse Development Fund, 25% of breakage in excess of first $2,000 of which ½% goes to Ohio Fairs Fund, ⅝% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% breakage in excess of first $2,000; 35% of breakage to permit holder. Taxes of associations that make capital improvements are reduced by ¾%, major capital improvements of $10 million or more, 1½%. Of the additional 3½% take-out on all wagers other than win, place, and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%, permit holders ½%, related purses ½%.

Oklahoma
Total take-out, 18% W/P/S; 20% on Daily Double, Quinella, Exacta; 25% on Pick Six. On regular wagering, 6% to purses; on first $100 million, 2% to State General Revenue Fund, 10% to licensee except on Fair meets, nothing to State, 12% to licensee; next $50 million, 4% to State, 8% to licensee; over $150 million, 6% to State, 6% to licensee. Additional 2% to State on Daily Double, Quinella and Exacta wagers. 8% to purses, 7% to State, 10% to licensee on Pick Six wagers. Breakage and unclaimed tickets to Oklahoma Breeding Development Revolving Fund. Admission tax 10%, 50% to city and 50% to county in which track is located. License fee of $5,000 per pari-mutuel race meet plus $200 per race day. License fee of $500 per non-pari-mutuel race meet.

Oregon
Total take-out for commercial meets is 18% on wagers with one wagering interest; 22% on wagers with two wagering interests and 22% on wagers requiring the selection of three or more wagering interests. State receives 2% on selection of one wagering interest, 2% on wagers requiring two separate wagering interest and 2% on wagers requiring three or more separate wagering interest. Total take-out for fairs and non-profit meets is up to 22%. If average daily wagering exceeds $150,000, State receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than $150,000, total take-out is 16%. State receives 1.2%. Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is earmarked for backside improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out 17% on regular wagering pools (19% if average daily handle is less than $300,000), 20% on exactas, daily doubles, quinellas; 26-35% on trifectas. The state retains 1.5% on regular wagering pools and 1% on exotic wagering pools. .7% is retained for the Breeders' Fund. Associations pay .33% of average daily handle to Breeders' Fund purses. Breakage, 25% retained by state, 50% retained by association and 25% to be used for purses to horsemen. HARNESS: take-out is same as for Thoroughbred including 1% on multiples and exotics. At tracks with at least 100 days, State receives 1.5%. Tracks with fewer than 100 days for 1 (one) Association or 175 days for 2 (two) Associations are penalized .5%.

BRIEF SUMMARY OF ON-TRACK TAX METHODS BY STATES (continued)

Completely new license taxed at 1.0% for first four years of operation. Sire Stakes receives 1.5% of taxation. Breakage 10 cents percentage retained by Association and percentage paid in purses for restricted races. In minus pool, track must distribute 5 cents.

South Dakota
Total take-out 18%. State receives 3%; Breeders Fund 1%; Association 14¼%. On daily handles under $100,000 State receives 2.25%; Breeders Fund .75%; Association 15¼%. 3% additional take-out on multiple wagering - all retained by the Association. Breakage 10¢, all to association as well as all uncashed pari-mutuel tickets.

Tennessee
Total take-out 17%; 20½% on multiple wagers of 2 horses; 25% on 3 or more horses. Up to and including first $250,000, State receives 2%; $250,001 to $500,000, 2.5%; $500,001 to $750,000, 3%; over $750,000, 4%. On multiple wagers of 2 horses, State receives an additional 3%; on 3 or more horses, an additional 7%. State will pay 30% to the municipality or county where track is located; the remaining 70% allocated as follows: 33% to counties in accordance with percentage of population; 33% to counties in accordance with percentage of total acreage; 34% to incorporated municipalities in accordance with percentage of population. Association retaines .5% of handle for allocation to the Racing Development Fund. Breakage 10¢, 33% to Association; 33% to Racing Development Fund. 34% to zoological institutions. Uncashed pari-mutuel tickets, 33% to Association; 33% to Racing Development Fund; 34% to zoological institutions. License fee $1,000 plus $100 for each racing day.

Texas
Total take-out 18% on regular wagering. State receives 5%; purses 5%; Association 8%. Multiple wagering, total take-out 20%. State receives 5%; purses 5%; Association 10%. Admission tax 30¢ per person to cities and counties. Breakage 10¢, 10% to State horse breed registry; 10% to stake races; 32% to owners of Texas-Bred horses that win; 32% to breeders of Texas-Bred horses that W/P/S; 16% to owner of stallion standing in Texas at time of conception whose Texas-Bred W/P/S.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
All Tracks: Total take-out is 15%. The state receives ½% from daily handle less than $200,000; 1% from $200,000 to $400,000; 4% from daily handle in excess of $400,000. Take-out on 2 selection exotic races is 20½%; the extra 5½% is split 2½% to the state and 3% to the association. Take-out on 3 selection exotic races is 24½%, the extra 9½ is split 3½ to the State and 6% to the association. Breakage is 10 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington bred horses. Interest earned on these funds goes to small tracks.

West Virginia
(For any thoroughbred track with an average wagering handle greater than $280,000 per day for the preceding calendar year)

During: January, February March, October November, December			During: April, May, June, July, August, September	
Horsemen's Purses	7.075%	wagers involving one horse	Horsemen's Purses	6.575%
Association	7.075%		Association	6.575%
State	2.000%		State	3.000%
County	.100%		County	.100%
WVTDF*	1.000%		WVTDF	1.000%
	17.250%			17.250%
Horsemen's Purses	7.95%	wagers involving two horse	Horsemen's Purses	7.45%
Association	7.95%		Association	7.45%
State	2.00%		State	3.00%
County	.10%		County	.10%
WVTDF*	1.00%		WVTDF	1.00%
	19.00%			19.00%
Horsemen's Purses	10.95%	wagers involving three horses or more	Horsemen's Purses	10.45%
Association	10.95%		Association	10.45%
State	2.00%		State	3.00%
County	.10%		County	.10%
WVTDF*	1.00%		WVTDF	1.00%
	25.00%			25.00%

Breakage: 50% to association, 50% to horsemen. Any racing association conducting thoroughbred racing shall pay each day upon which horse races are run a daily license tax of $250 to the State.
(For any thoroughbred track with an average wagering handle of $280,000 or less per day for the preceding calendar year) Wagers involving one horse 17.25%; wagers involving two horses 19%; wagers involving three or more horses 25%. After commissions are deducted as provided by law, they are then combined for distributions with the State* and County** receiving their shares as required by law with the remainder of the commission divided between the association and the horsemen. *State receives $2,000 for a performance's handle which does not exceed $300,000. Any excess over the $300,000 wagering handle is multiplied by the applicable rate (2% in January, February and March; 3% in April, May and June; 2.5% in July, August and September; 1.5% in October, November and December) and added to the $2,000. Additionally, a daily license tax of $250 per performance is paid to the State by the Association. County receives 1/10th of 1% of total wagering handle for each performance. Breakage 10¢, 50% to Association; 50% to Horsemen. *West Virginia Thoroughbred Development Fund: From July 1, 1987 through December 31, 1987, the amount going to this fund increased by .5% from 1% to 1.5% with the State taking a corresponding decrease during this period by .5%. The above listing of percentages does not reflect this.

Wisconsin
Total take-out: 17% W/P/S; 23% on multiple wagers. 8% to purses. State receives 1% of total amount wagered on that race day if total amount wagered on all previous race days during year is more than $50 million but less than $100 million; 2% if more than $100 million but less than $150 million; 3% if more than $150 million. Breakage 10¢, 50% to State; 50% to Association. Admission tax 50¢ per person, 50% to county and 50% to city where track is located. Uncashed pari-mutuel tickets to State.

Wyoming
Total take-out 19.90%,with 1.5% to Pari-mutuel Commission for Operating expenses (none to local Government), 19% to association, .40% to Breeder's Fund, Breakage .10 cents, all to association.

HORSE RACING IN CANADA, PUERTO RICO AND JAMAICA

Canada	RACING DAYS Total	Thoroughbred	Harness	NUMBER OF RACES Total	Thoroughbred	Harness
*Alberta	470	262	208	4,566	2,472	2,094
*British Columbia	370	171	199	3,683	1,570	2,113
*Manitoba	244	121	123	2,518	1,160	1,358
New Brunswick	242		242	2,556		2,556
Newfoundland	43		43	397		397
Nova Scotia	245		245	2,624		2,624
*Ontario	1,842	291	1,551	19,114	2,767	16,347
Prince Edward Island	168	168		1,927		1,927
Quebec	685		685	7,350		7,350
*Saskatchewan	196	83	113	1,885	751	1,134
Canadian Totals	4,505	928	3,577	46,620	8,720	37,900
Puerto Rico	180	180		1,439	1,439	
Jamaica	81	81		776	776	

Canada	ATTENDANCE Total	Thoroughbred	Harness	DAILY AVERAGE ATTENDANCE Total	Thoroughbred	Harness
Alberta	1,253,653	687,528	566,125	2,667	2,624	2,722
British Columbia	1,406,497	931,995	474,502	3,801	5,450	2,384
Manitoba	544,611	387,511	157,100	2,232	3,203	1,277
New Brunswick	155,167		155,167	641		641
Newfoundland	15,443		15,443	359		359
Nova Scotia	100,655		100,655	411		411
Ontario	6,136,008	2,177,775	3,958,233	3,331	7,484	2,552
Prince Edward Island	90,579		90,579	539		539
Quebec	1,945,309		1,945,309	2,840		2,840
Saskatchewan	212,388	93,385	119,003	1,084	1,125	1,053
Canadian Totals	11,860,310	4,278,194	7,582,116	2,633	4,610	2,120
Puerto Rico	558,129	558,129		3,101	3,101	
Jamaica	231,000	231,000		2,852	2,852	

Note: Quarter Horse figures included in Thoroughbred on all Canadian tables for provinces with asterisk (*) shown under racing days

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

PARI-MUTUEL HANDLE ($)				DAILY AVERAGE HANDLE ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	179,405,381	88,845,205	90,560,176	381,714	339,104	435,385
British Columbia	198,719,033	133,364,030	65,355,003	537,078	779,907	328,417
Manitoba	58,933,709	43,485,259	15,448,450	241,532	359,382	125,597
New Brunswick	11,304,690		11,304,690	46,714		46,714
Newfoundland	857,036		857,036	19,931		19,931
Nova Scotia	10,455,682		10,455,682	426,758		426,758
Ontario	937,926,211	413,683,188	524,243,023	509,189	1,421,592	338,003
Prince Edward Island	6,386,124		6,386,124	38,013		38,013
*Quebec	258,463,505		258,463,505	377,319		377,319
Saskatchewan	19,698,842	7,669,733	12,029,109	100,504	92,406	106,452
Canadian Totals	1,682,150,213	687,047,415	995,102,798	373,396	740,353	278,195
Puerto Rico	26,184,198	26,184,198		145,468	145,468	
Puerto Rico OTB	105,469,502	105,469,502		585,942	585,942	
***Jamaica	263,064,843	263,064,843		3,247,714	3,247,714	
***Jamaica OTB	12,514,968	12,514,968		154,506	154,506	

*Includes handle of $17,454,536 from Thoroughbred Simulcasting.
***Includes handle from Bookmakers and Racing Pools. Figures quoted in Jamaican Dollars — Rate U.S. $1.00 = $5.50.
Note: Includes Simulcasting/Telephone Betting in Alberta, British Columbia, Manitoba, New Brunswick, Ontario, Quebec, and Saskatchewan.

TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS ($)				TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	10,405,438	5,152,982	5,252,456	15,861,936	8,180,659	7,681,277
British Columbia	15,500,023	10,402,821	5,097,202	13,202,501	8,045,542	5,156,959
Manitoba	5,778,230	4,227,413	1,550,817	5,857,851	4,148,214	1,709,637
New Brunswick	1,333,899		1,333,899	1,761,974		1,761,974
Newfoundland	101,122		101,122	88,380		88,380
Nova Scotia	1,233,719		1,233,719	1,424,553		1,424,553
Ontario	81,945,217	34,136,023	47,809,194	93,666,122	35,431,856	58,234,266
Prince Edward Island	896,198		896,198	908,093		908,093
Quebec	28,593,528		28,593,528	23,965,754		23,965,754
Saskatchewan	2,127,415	822,454	1,304,961	2,368,897	1,106,657	1,262,840
**Canadian Totals	147,914,789	54,741,693	93,173,096	159,106,061	56,912,328	102,193,733
****Puerto Rico	4,034,670	4,034,670		14,942,211	14,942,211	
****Puerto Rico OTB	16,141,913	16,141,913				
****Jamaica	40,634,344	40,634,344		9,056,423	9,056,423	
****Jamaica OTB	1,251,496	1,251,496				

**Pari-Mutuel Taxes Only: All Breakage to Associations. Figures quoted in Canadian dollars.
****Total Revenue all sources.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Greene County, Al.	468	5,616	586,384	1,253	86,708,871	185,275
Macon County, Al.	506	6,578	1,257,066	2,484	187,373,054	370,302
Mobile County, Al.	455	5,915	863,764	1,898	100,422,308	220,708
*Arizona	1,044	13,580	1,463,496	1,402	159,583,085	152,857
Arkansas	219	2,776	1,304,924	5,959	171,725,008	784,132
Colorado	487	6,297	1,667,303	3,424	211,876,572	435,065
**Connecticut	435	6,240	761,874	1,751	125,720,105	289,012
*Florida	2,719	35,347	8,794,823	3,235	1,008,303,156	370,836
Iowa	1,007	13,194	2,042,048	2,028	220,520,049	218,987
Massachusetts	977	11,724	2,853,269	2,920	391,807,946	401,032
New Hampshire	1,032	14,496	904,858	877	107,114,045	103,793
Oregon	113	1,344	611,430	5,411	55,674,797	492,697
Rhode Island	460	5,535	1,324,833	2,880	162,621,077	353,524
South Dakota	301	3,932	211,373	702	16,630,764	55,252
Vermont	100	1,334	97,943	979	6,866,220	68,662
West Virginia	833	10,419	1,470,100	1,765	180,214,230	216,344
Totals	11,156	144,327	26,215,488	2,350	3,193,161,287	286,228

* Fiscal Year ending June 30.
** Includes OTB Handle of $10,808,790

NOTE: Includes simulcasting in Arizona, Arkansas, Colorado, Oregon, South Dakota, West Virginia

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Uncashed Pari-Mutuel Tickets	Misc. ($)	Total Money Distributed ($)
Greene County, Al.	3,556,183	−5%	1,000	8,083	3,456,386	—	90,714	—	—	2,341,139
Macon County, Al.	7,578,990	−.54%	1,000	13,184	7,466,026	—	78,752	—	20,028	5,134,022
Mobile County, Al.	8,309,433	+4%	100	7,500	8,033,785	120,080	69,969	77,999	—	2,727,682
Arizona	9,221,753	+.76%	—	41,159	9,167,329	—	—	—	13,265	5,904,068
Arkansas	12,771,496	+21%	50,700	13,016	11,875,440	463,226	68,564	300,450	100	4,560,237
Colorado	9,125,979	−4%	—	14,053	9,104,619	—	—	—	7,307	6,552,317
Connecticut	9,659,793	−7%	2,100	24,475	9,039,955	139,727	100,462	353,074	—	3,995,129
Florida	79,278,914	+.53%	2,842,460	183,325	70,444,472	2,417,256	1,125,435	2,179,026	86,940	5,589,196
Iowa	15,283,699	+11%	122,600	23,705	13,231,205	—	1,021,034	860,351	24,804	6,613,730
Massachusetts	28,747,170	−2%	295,298	64,085	26,938,362	602,439	—	478,799	368,187	15,672,317
New Hampshire	8,986,263	+1%	242,200	47,555	8,295,292	187,522	—	207,029	6,665	4,531,684
Oregon	3,464,882	+7%	7,350	8,793	3,342,203	—	—	105,486	1,050	1,971,100
Rhode Island	11,200,299	+28%	—	13,922	9,757,264	201,218	122,008	242,500	863,387	5,367,061
South Dakota	959,481	−8%	8,245	13,192	889,116	6,488	—	—	42,440	529,549
Vermont	206,904	−23%	340	9,305	168,220	—	—	28,474	565	223,116
West Virginia	12,478,926	+3%	92,550	22,448	12,360,653	—	—	—	3,275	6,401,803
Totals	220,830,165	+3%	3,665,943	507,800	203,570,327	4,137,956	2,676,938	4,833,188	1,438,013	78,114,150

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Greene County, AL Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Macon County, AL. Total take-out 18%; 14% to association, 4% to Racing Commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to Racing Commission. Unclaimed winning tickets retained by association.

Mobile County, AL. Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 900,000 or more, State receives 7½% and association retains remainder; all other Counties, State receives 5½% on first $100,000 wagered, 7½% thereafter, association retains remainder. May be reduced by 1% for approved capital improvement project. At least 3¼% of handle to general purse structure, when optional higher take-out is used, one-half of excess over 18% must be used to supplement general purse structure. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license fee. Breakage 10¢, 33 ⅓% to state, 66⅔% to city in which track located. Simulcasting: Track 16% up to $150,000.00, $150,000.00 to $250,000.00 15%, $250,000.00 up 12%. State 2% up to and including $150,000.00, over $150,000.00 and including $250,000.00 3%, anything over $250,000.00 6%.

Colorado Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 19%; 7¾% to State, 10½% to Association,½% to Municipality and ¼% to University of Connecticut Micro-Chemistry Laboratory (for urine analysis testing of Racing Dogs. As of July 1987: Total take-out 19%; 6.5% to State, 11.75% to Association (increase .25% capital improvements, .25% promotions, .25% to Association, .50% purses), .50% Municipality and .25% to University of Connecticut Micro-Chemistry Laboratory. Breakage, 50% to State, 50% to Association. 10% of admission tax to Municipality, 10% to State on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools. 20% maximum of daily double, quiniela double, quinella, perfecta and big Q pools. This amount is made up of 19% plus an additional 1% at the track's option. 0.5% of this additional take-out shall be applied to the reduction of capital improvement debt or to capital improvements. The remaining 0.5% is paid to the state as a surtax. 21% maximum on Pic-6. This amount is made up of 19% plus up to an additional 2% take-out at the track's option. 1.5% of this shall be applied to reduction of capital improvement debt or to capital improvement. 0.5% paid to state as a surtax. Tracks which take out only 1% additional not subject to surtax. 21% maximum on trifecta and twin trifecta pools. This amount is made up of 18% plus an additional 1% to establish a maximum 3% purse plus up to an additional 2% take-out at the track's option. 1.5% of the additional take-out shall be applied to reduction of capital improvement debt or capital improvements. 0.5% paid to state as a surtax. Tracks which take out only 1% additional not subject to surtax. State Tax on Handle: Regular Season; Handle equaled or exceeding $30 million for preceding season, 7.6% in excess of $25,000 for each performance; equaled or exceeding $15 million but below $30 million, 7.6% in excess of $40,000; below $15 million,7.6% in excess of $50,000 per performance. Authorized Increased Days: Handle exceeding average daily handle of $300,000 per performance the preceeding season, 8.6% of $25,000 for each performance; equaled or exceeding $150,000 but not exceeding $300,000, 8.6% of handle in excess of $40,000 per performance; below $150,000, 8.6% of handle in excess of $50,000 per performance. Daily

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license fee of $80 per race from tracks whose previous season's daily handle exceeded $100,000 and a $50 license fee per race for those tracks which did not. Tracks electing the capital improvement options are subject to 0.5% surtax on additional amounts withheld. Tracks receive all of the take-out on first $25,000 of handle on each performance plus balance of the take-out after the state tax is deducted. Breakage 10¢, minus pool 5¢, all to State. Admissions 15% of entrance gate admission or 10¢, whichever is greater.

Idaho Total take-out 20%. Daily handle to $20,000, State receives 1.25%, County receives 1%; $20,001 to $30,000, State receives 1.25%, County 1%, Public Schools .25%; $30,001 to $40,000, State receives 1.25%; County 1%, Public Schools 1.25%; over $40,001, State receives 1.25%, County 1%, Public Schools 2.25%. Association receives balance of take-out after taxes. Breakage 10¢, all to Association.

Iowa Total take-out 16% on W/P/S; 16-20% on all other forms at commission's discretion. State receives 5%, county receives ½%, city receives ½%, association receives 10% on W/P/S, 10-14% on all other forms at commission's discretion. Breakage 10¢, all to breeders program. Admission tax 50¢ to commission. State receives unclaimed winning tickets. Commission receives $200 per performance license fee.

Kansas Total take-out 18% W/P/S, 22% on all other forms if authorized by Racing Commission. Greyhound Track Operation Only: State receives 3/18's of the total commission for the first 4 years of operation. 4/18's of the total commission for the 5th year. 5/18's of the total commission for the 6th and succeeding years. Dual Track Operation: States receives 3/18's of the total commissions for the first 7 years of operation. 4/18's of the total commission for the 8th and 9th years. 5/18's of the total commission for the 10th and succeeding years. Association receives balance of take-out after state taxes. Breakage to Association, 50% to supplement open stakes races, 50% to supplement Kansas-Bred stakes races. Admission tax 10% of established admission price. Uncashed winning tickets to the Kansas Greyhound Breeding Development Fund.

Massachusetts Total take-out 19%. State receives 7%; association 7%. When track hits 1985 total handle, state gets 6½%, track gets 7½%. Purses 4%. Promotion Fund ½%. Capital improvement fund ½%. Breakage 10¢, ½ to state, ½ to track.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Of the pari-mutuel sales on any racing program, the association shall receive a credit of: 0 to $500,000, $225 for each official completed race; $50,000 to $100,000, $200 for each official completed race. However, it must pay a minimum tax of $300. Track licenses paid to township where track is located.

Oregon Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 18% total take-out. State receives 6.3% (7.08% on any wager requiring the selection of three or more separate wagering interests) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. State receives 2½% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, $100 for commercial meets; Fairs and non-profit meets, $25 per race meet.

Rhode Island Total take-out 18%. State receives 5½%; ½ of 1% to Local Government. Additional 1% of multiple pools to the support of racing division activities. Breakage 10¢ divided equally between State and Association.

South Dakota **On-Track:** Total take-out 16¼% on straight wagers up to eight million dollars. 17¼% on straight wagers after eight million dollars. Total takeout 20% on all multiple wagers. The state receives 4% up to one million dollars. Between one million dollars and eight million dollars state receives 6% and after eight million dollars state receives 7% and breakage. Revolving Fund and Breeders Fund each receive ¾ of one percent on all multiple wagers up to eight million dollars. After eight million

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

dollars the Revolving Fund and Breeders Fund receive 1% on all multiple wagers and ¾ of one percent on all straight wagers.

Simulcast: Total takeout 16¼% on straight wagers up to eight million dollars. 17¼% on straight wagers after eight million dollars. 20% takeout on all multiple wagers. The State, Revolving Fund and Breeders Fund each receive 1.5% on all wagers.

Texas

Total take-out 18% W/P/S, 20% on all other forms. State receives 6%, Association 12% W/P/S, 14% on all other forms. Breakage 10¢, 50% to State, 50% to track, designated 25% for Texas-bred and stake races, 25% to Texas Greyhound Breeders Association. Admission tax 30¢ paid to cities and counties. State receives all uncashed winning tickets.

Vermont

Total take-out 20%, W/P/S; 25% on all other forms of wagering on all days. State receives 2% on first $50,000 handle plus; 2.5% $50,000 - $100,000; 3% $100,000 - $150,000; 4% $150,000 - $200,000; 5% $200,000 - $250,000; 6% $250,000 - $300,000; 7% $300,000 - $350,000; 8% all over $350,000. Local township receives $200 fee for each racing day. Breakage 10¢ all to track.

West Virginia

	State	County/ City	Association	Total*
Percentage of 1st $50,000 of performance's handle	4%	.10%	12.20%	16.30%
Percentage of next $50,000 of performance's handle	5%	.10%	11.20%	16.30%
Percentage of next $100,000 of performance's handle	6%	.10%	10.20%	16.30%
Percentage of next $150,000 of performance's handle	7%	.10%	9.20%	16.30%
Percentage of excess over $350,000 of performance's handle	8%	.10%	8.20%	16.30%

The Association paid purses from its share of the handle by multiplying each performance's total handle by 3% to determine the total purses to be paid.

On those days having two (2) performances, the State's share is based on the combined handle for the two performances.

Breakage - defined as "money left over from mutuel payoff when made and calculated to the dime" goes wholly to the Association.

Any racing association conducting dog races shall pay each day upon which dog races are run a daily license tax of $150.00 to the State.

*Total Commission deducted from all types of greyhound wagering: win, place, show, quinella, perfecta, trifecta, superfecta and daily double.

On April 3, 1987, Enrolled House Bill 2367 went into effect giving both the county and city wherein the track is located a share of the handle. If the track is not located within a city, then the State Department of Highways received a share. The County's share was .10% of the handle with the City's or State Department of Highway's share at .3%. This bill also provided that with thirty days prior notice to the Racing Commission, the Association may elect to increase the commission deductions on certain types of wagers as follows.

Deduction on wagers involving two (2) dogs - up to 19%

Deduction on wagers involving three (3) dogs - up to 21%

Deduction on wagers involving four (4) dogs - up to 23%

The Association elected to increase the commission deductions on April 3, 1987, with the higher commission deductions going into effect on May 4, 1987. On April 3, 1987, the percentage of the handle going to the purses was raised to 3.75% from 3%. After commissions were deducted, they were then combined for distributions with the State, County, City or State Department of Highways and purses receiving their share as provided for by law with the remainder of the commissions going to the Association.

Wisconsin

Total take-out 17% W/P/S; 23% on multiple wagers. 4.5% to purses. State receives 2% of total amount wagered on race day if total amount wagered on all previous race days during year is not more than $100 million; 4% if more than $100 million but less then $150 million; 6% if more than $150 million but less than $250 million; 8% if more than $250 million. Breakage 10¢, 50% to State, 50% to Association. Admission tax 50¢ per person, 50% to county and 50% to city where track is located. Uncashed pari-mutuel tickets to State.

GREYHOUND RACING REVENUE TO GOVERNMENT (1959-1987)

1987	$220,830,165
1986	215,032,859
1985	200,766,102
1984	176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO GOVERNMENT (1959-1987)

1987	$829,181,626
1986	802,390,536
1985	825,925,799
1984	826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

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TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida
Total take-out: 17.6% on regular wagering; 19% on exotic wagering. Tax on Handle: Regular Season; handle equaled or exceeding $30 million the preceding season, 7.1% in excess of $25,000 for each performance; equaled or exceeding $15 million but below $30 million, 7.1% in excess of $40,000 for each performance; below $15 million, 7.1% in excess of $50,000 per performance. Increased Authorized Days: Exceeding an average daily handle of $300,000 per performance the preceding season, 8.1% in excess of $25,000 for each performance; equaled or exceeding $150,000 but below $300,000, 8.1% in excess of $40,000 for each performance; below $150,000, 8.1% in excess of $50,000 for each performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Fronton receives all of the take-out on first $25,000 of handle on each performance plus the balance of the take-out after the state tax is deducted. Breakage 10¢, 100% to State. Admission 15% of entrance gate admission or 10¢, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers may be withheld for capital improvements or to reduce capital improvement debt. An additional 1% on all exotics may be withheld at the permitholder's option, with .5% of it being applied to capital improvements and the other .5% being paid to the state as a surtax.

Nevada
Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island
Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	726	10,109	1,737,526	2,393	261,982,983	360,858
Florida	1,943	25,259	4,742,893	2,441	422,570,623	217,484
Rhode Island	237	3,108	335,441	1,415	30,901,292	130,385
Totals	2,906	38,476	6,815,860	2,345	715,454,898	246,199

REVENUE TO GOVERNMENT

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Uncashed Pari-Mutuel Tickets ($)	Misc. ($)
Connecticut	19,108,324	+5%	15,720	2,600	17,683,847	176,922	563,492	660,068	5,675
Florida	30,306,487	+.04%	48,176	2,009,020	25,886,742	550,632	638,167	1,143,097	30,653
Rhode Island	1,962,324	+20%	2,805	—	1,854,076	21,581	—	81,362	2,500
Totals	51,377,135	+2%	66,701	2,011,620	45,424,665	749,135	1,201,659	1,884,527	38,828

Note: Data unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Greene County, AL	18		18
Macon, County, AL	19		19
Mobile County, AL	18		18
Arizona	None		18
Arkansas	Horses 16, Dogs 18		18
Birmingham, AL	None		21
California	None		18
Colorado	None		18
Connecticut	18		18
Delaware	18	Unless accompanied by adult	18
Florida	18		18
Idaho	None		18
Illinois	None		17
Iowa	Horses None, Dogs 18	12 & under at matinee with adult	18
Kansas	18		18
Kentucky	None		18
Louisiana	18		18
Maine	None		18
Maryland	None		18
Massachusetts	16		18
Michigan	None		18
Minnesota	None		18
Missouri	None		18
Montana	None		18
Nebraska	None		19
New Hampshire	None	Minor must be accompanied by adult	18
New Jersey	None		18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
North Dakota	None		18
Ohio	None		18
Oklahoma	None		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	None		18
Pennsylvania H	None	Minor accompanied by adult	18
Puerto Rico	None		21
Rhode Island	12	Under 18 accompanied by adult	18
South Dakota	None		18
Tennessee	None		18
Texas	16	Under 16 accompanied by adult	21
Vermont	18	Under accompanied by adult	18
Washington	Varies with track		18
West Virginia	15	Under 15 accompanied by adult	18
Wisconsin	18	Unless accompanied by adult	18